

EXECUTIVE ORDER NO. 140

[repealed by Executive Order 199]

To Amend And Reissue Government Travel Policies And Procedures

WHEREAS, it has been determined that certain additions and modifications to the present travel policies and procedures are essential; and

WHEREAS, several amendments are necessary to provide clarification of specific procedures and requirements; some changes are necessary to update obsolete practices; and a modification is required in order to add a per night subsistence allowance to assist travelers within the Republic of Palau with their meal costs when required to stay on a job site overnight; and

WHEREAS, several changes are an effort to impress upon supervisors the budget responsibility they assume when they approve travel, as well as to impress upon the travelers their accountability for professional performance and personal conduct during official trips, as well as responsibility for submission of required expense claim documentation and trip reports;

NOW THEREFORE, by virtue of the authority vested in me as the President of the Republic of Palau, it is hereby ordered that this Executive Order be put into effect immediately, and that this Executive Order shall supersede all previous Executive Branch administrative directives and shall replace in their entirety Executive Orders numbers 99, 104 and 109, which are hereby rescinded.

IN WITNESS HEREOF, I have hereunder set my hand and affixed my seal this 18th day of April, 1995, in the State of Koror, Republic of Palau.

Kuniwo Nakamura
President
Republic of Palau

REPUBLIC OF PALAU

**TRAVEL POLICIES
AND PROCEDURES**

for the
EXECUTIVE BRANCH
of the
NATIONAL GOVERNMENT

Effective Date:
April 18, 1995

PART I PURPOSE AND APPLICATION

Section 101. Introduction and Purpose

The purpose of these travel policies and procedures is to promulgate in one document the regulations that travelers must follow when using any funds under the control and administration of the Executive Branch of the Republic of Palau National Government (hereinafter ROPNG). Further, guidelines are provided to all interested parties as to completion, routing, and distribution of forms and other documents.

Section 102. To Whom Applicable

All official travel in the interest of the Republic of Palau National Government Executive Branch is covered by these policies and procedures. Therefore all employees, boards and commission members, and all other people traveling utilizing ROPNG Executive Branch funds are subject to these policies and procedures.

U.S. Federal, foreign nations, or other special grant funded travel must follow these regulations, except whenever the grant regulations (e.g. contract special conditions) are more stringent or restrictive.

Section 103. The Legislative and Judicial Branches and State Governments

Although these policies and procedures are not directed to the Judiciary, the Olbiil Era Kelulau, or State Governments, they are welcome and encouraged to adopt any or all provisions that may provide suitable audit trails.

The Olbiil Era Kelulau (OEK) travels under the administrative authority of its own Administrative Manual on Travel and Per Diem, although the OEK regulations are similar to the policies and procedures of the Executive Branch. The Judiciary has in the past followed Executive Branch regulations in the interest of uniformity. Whether or not the Chief Justice adopts these regulations, or a substantial part thereof, a separate travel policies and procedures manual for the Judiciary is appropriate. Each State should likewise promulgate its own travel policies and procedures.

Section 104. Definitions

Contingent Funds

Funds for special expenses such as food, non-alcoholic beverages, and hospitality rooms. These are funds issued to an official of the Republic of Palau while traveling, to be used for hosting a small contingent gathered in the best interest of the Republic of Palau.

Dependent

A dependent is a person entitled to transportation under the employment agreement of an

employee. Dependents are limited to the spouse and children (including legally adopted and step-children) under 19 years of age. The Travel Branch may require proof of dependent status such as a marriage license, birth certificate, adoption papers or other documentation.

Household Effects (HHE)

“Household goods and personal effects” means personal property which belongs to an employee and his immediate family at the time shipment or storage begins. The term household goods and personal effects is also shortened to be “household effects”, which in turn is abbreviated as “HHE”.

Non-employee Traveler

People who are not regular employees of the ROPNG Executive Branch, such as consultants, researchers, visiting dignitaries, students, or medical patients, but who travel using-Executive Branch funds directly (i. e. , not under a contract) are considered non--employee travelers, subject to most provisions of these regulations.

Per Diem

Per diem is a daily allowance provided to reimburse the traveler for authorized expenses incurred for lodging and meals.

ROPNG

Republic of Palau National Government

Special Funds

Funds provided to an official conducting business on behalf of the Republic of Palau while traveling.

Subsistence Allowance

An allowance provided to reimburse employees only for meal expenses incurred while on official travel, when lodging is provided at the expense of someone other than the traveler.

Supplementary Funds

Funds provided to a traveler for whom travel expenses are being paid by an outside source (other than the ROPNG). Examples are funds to cover costs associated with transiting to or from the destination (with all expenses paid once the traveler arrives) or funds provided to cover a shortfall of available funds from the outside source.

Travel Branch

The Travel Branch is an organizational unit within the Division of Finance and Accounting, Bureau of National Treasury, Ministry of Administration which is responsible for processing travel requests.

PART 2

USE OF TRAVEL AUTHORIZATIONS

Section 201. Users of Travel Authorization Form

All official travel in the interest of the ROPNG Executive Branch will be requested and approved by use of form ROP-1020, Travel Authorization (short title: TA)

A sample completed form is shown in Appendix A, Exhibit A. 1

Section 202. Responsibilities for Preparation and Approval of TAs

202.1 Official Business

Preparation of TAs for Executive Branch official travel is the requestor's responsibility. The requestor is usually considered to be the traveler's supervisor or in the case of travelers employed within ministries, the bureau director. In case of the traveler being a bureau director (or equivalent) or higher, the requestor may also be the traveler.

Requests for traveler employees within or under the administrative control of a ministry must be endorsed by initials of the appropriate minister and then approved by the President, except all ministers' travel authorizations need only be approved by the President. All approvals and information (other than the TA number) must be completed prior to the TA being submitted to the President.

Requests for travel by embassy, consulate or liaison office employees must be requested by the applicable Foreign Officer (Ambassador, Charge d'affairs, Consul General) who may also request his/her own travel. Foreign office employees' travel must be approved by the Minister of State. If time does not permit the mailing of forms, a foreign office may send a prepared TA by facsimile machine (FAX), or cable or telephone the information into the Minister of State's Office. The Minister in this case will cause to have prepared an original TA, and will sign as the requestor as well as the approver.

The spouse of the President and the spouse of the Vice President are allowed to travel at government expense when accompanying these officials while they are on official business. It is up to the discretion of these officials as to whether the presence of their own spouse during any trip is in the best interest of the ROPNG.

202.2 Non-employees

Preparation for travel authorization expense claims for non-employee persons who travel at ROPNG Executive Branch expense, including the spouses of either the President or Vice President, is the responsibility of the administrator/manager of the budget activity that will be charged for the travel. Approval must be given by the preparer's supervisor.

202.3 Recruitment and Repatriation

Preparation of TAs for recruitment and for termination repatriation of Executive Branch employees is the responsibility of the Director of the Bureau of Public Service Systems, upon request via memorandum from the person who would normally be the requestor of the traveler's

The Director of the Bureau of Public Service Systems must also approve all such TAs, after ascertaining that personnel action requests and/or contracts are in proper order.

202.4 Changes of Duty Station (Transfer Allowances)

Preparation of TAs for transfer allowances is the responsibility of the Director of the Bureau of Public Service System upon written request by the person who will from this point on be the regular approver in the employee's new organization.

Approvals of TAs for changes of duty station are the responsibility of the Director, Bureau of Public Service Systems, after ascertaining that personnel action requests and/or contracts are in order.

202.5 Medical Referrals

Preparation of TAs for all medical referral travel is the responsibility of the Director, Bureau of Clinical Services or designee. The Minister of Health must approve all such requests.

Section 203. Instructions For Preparing/Completing TA Form

Travel Authorization Form ROP-1020 is to be completed as follows:

1.	No.	To be entered by the Supervisor, Travel Branch, Div. of Finance and Accounting.
2.	(Date)	The Supervisor of the Travel Branch will assign the TA date.
3.	(Bureau or Office)	Enter the title of the organizational unit that employs or is otherwise paying the travel expense. Within a ministry, the bureau level at a minimum should be referenced. Although only one line is provided on the form it is permissible to squeeze 2 or 3 lines above this for informational purposes.
4.	NAME	First name, middle initial, last name of the traveler.
5.	OFFICIAL STATION	The name of the state in Palau or city in another country which is the principal place of employment of the traveler.

6.	TITLE	Official position title of an employee, or either a specific or common title such as “marine biology consultant” or “college student. ”
7.	ACCOUNTING OFFICE	Insert “BNT\DFA” if within the Republic; otherwise give the location of the city if the traveler works for a liaison office, consulate, or embassy.
8.	FROM:	The point where travel begins. (Travel officially begins from the moment traveler leaves home or office to the airport, dock, etc.)
9.	TO:	Designate all points at which official stops for business will be made and/or overnight layovers are scheduled. It is not necessary to list all places where the airplane, boat, etc. incidentally stops, as long as the traveler does not require lodging at the stop.
10.	PURPOSE AND REMARKS	Indicate the specific purpose for which the travel is to be performed. As applicable, indicate names and/or titles of the primary people to be met as well as the name of the organization. If a conference or workshop is involved, give the title of such and the name of the sponsor. Give a general statement of planned tasks, accomplishments, etc.
11.	PER DIEM ALLOWANCE:	Enter at least one or more of the following sentences and complete the blanks as applicable: * “Established Executive Branch per diem rates.” * “Actual expenses of lodging plus a maximum of 45% of the established daily per diem rate for meals.” * “Subsistence Allowance: \$ per day. * “Supplementary funds in the amount of \$ _____”
12.	PERIOD OF TRAVEL	Give the anticipated beginning and return to place or origin or final destination date.
13.	COMMON CARRIER	Mark an “X” in block 13 if a common carrier such as commercial airline, ship, or bus is to be used.

14.	EXTRA FARE	Mark an "X" in block 14 if extra fare is required for any class of service more costly than the most economical. In the space after the block, state specifically the type of class requested, e. g. , first class, business. Explain the reason for this in block 10 if there is insufficient room alongside block 14.
15.	GOVERNMENT-OWNED CONVEYANCE	Mark an "X" in block 15 if a ROPNG-owned or leased conveyance such as a ship, boat, or aircraft will be used.
16.	PRIVATELY-OWNED	Mark an "X" in block 16 if the traveler will use a privately owned vehicle, boat, airplane, etc. Fill in the blanks to indicate what type of transportation and what mileage rate. "Privately owned" means owned by the traveler or some other person who will use their personal mode of transportation for a rate fixed in advance.
17.	TRANSPORTATION IMMEDIATE FAMILY	Mark an "X" in block 17 if an immediate family member(s) is to be transported for recruitment, repatriation, or change of duty station (such as to/from an embassy). In the space below item 18, or in the "Purpose and Remarks" (block 10), list the name(s) of the family member(s). Give the ages of dependent children.
18.	OTHER (SPECIFY)	<p>Mark an "X" in block 18 if other funds are needed and specify, for example:</p> <ul style="list-style-type: none"> * If the traveler is to be authorized an excess baggage allowance enter, "(number) lbs. excess baggage authorized." * If use of a rental car is authorized by the official signing approval on line 28, enter, "Authorized number of days of rental: (number)." * If funds are needed to conduct official business, specify, "Special expense allowance for ____ (purpose) in the amount of \$_____ per day (or 'total')." * If funds are needed for registration fees, enter, "\$_____ registration fee payment authorized. " * If funds are needed to host a business meeting or other contingent, enter, "\$_____ authorized for room, meals and non-alcoholic beverages."
19.	SHIPMENT HOUSEHOLD GOODS AND PERSONAL EFFECTS	Mark an "X" in block 19 if the is an employee entitled to traveler surface or airfreight shipments and/or air parcel post.

20. to 23.	ESTIMATED COST:	The T. A. preparer will enter the total estimated costs. The Travel Branch will provide advice when requested. The amounts reimbursed to the traveler will be based upon actual travel performed and therefore is neither limited to these amounts nor automatically earned.
24.	CHARGED TO:	Enter the appropriate 3 or 4 digit Org number and when applicable the 6 digit Cost Center number, then a dash followed by expenditure account 1410 or 1411, as applicable.
25.	(Fiscal Officer's Signature)	This line is to be signed by the Director, Bureau of Program, Budget and Management or official designee, certifying funds for the travel are available before T. A. approval can be given in item 28.
26.	(Requester's Signature)	Signature of the person requesting the travel; this will not necessarily be the traveler. See Section 202 for additional information.
27.	(Title)	Position title of the requester.
28.	(Authorizing Officer's Signature)	Signature of the person authorized to approve the T.A. Type the name on the line before the signature is affixed immediately above the typed name. See Sec. 202 for additional information.

Section 204. Routing and Distribution of Travel Authorizations

1. The individual responsible for requesting the travel completes line 3 through 24, enters his/her title on line 27, and signs the TA on line 26. The TA is then routed to the authorizing officer who signs the TA on line 28.
2. The TA is routed to the Director, Bureau of Program Budget and Management for certification of availability of funds. This signature goes on line 25.
3. Certified TA's are routed to the President's Office for approval. It is suggested that all TA's to foreign countries also be routed to the Foreign Affairs Office for possible advisories on travel restrictions or warnings issued through the Ministry of State.
4. The President's Office will route all approved TA's to the Travel Branch, Division of Finance and Accounting for assignment of a TA number. Only in emergency situations may a number be obtained from the Travel Section and supplied to the TA preparer by telephone, facsimile machine, telex, or other dispatch. After the number is typed on the TA, the completed formset is returned to the requestor, who is responsible for dissemination of copies.

5. Copy (A) of the TA is given to the traveler. Copy (B) and Copy (C) are sent to the Division of Finance and Accounting for master file and voucher purposes.
6. Copy (D) is a file copy for the requestor and/or Organization being charged for the travel costs.

Section 205. Amendments of Travel Authorizations

An amended TA must be issued if any revision of the original TA is required. Item 1 will show the original TA number with “AMEND I” or “II”, etc. as applicable, typed above the TA number. Item 2 will show the amendment date. Explain the reason for the amendment in item 10.

Only the amount of the increased or (decreased) cost will be shown in items 20 through 23. Any other changes caused by the amendment will be shown in the proper item. The remark “AMENDMENT” must be typed above or alongside each changed item. All unchanged items will be shown the same as on the original TA. Distribution of amended TAs is the same as described in Section 204 above.

Section 206. Cancellations of Travel Authorizations

When a TA is canceled, the office which prepared the TA must forward the original TA, any and all advanced funds, and all unused GTRs or tickets to the Travel Branch, Division of Finance and Accounting. This should be done as soon as possible and be accompanied by a memorandum explaining the reason for the cancellation.

If the reason involves confidentiality due to disciplinary or other personnel problems with the employee traveler, simply note in the memorandum that “Travel Authorization number [number] is hereby canceled in accordance with Section 206, paragraph two of the “TRAVEL POLICIES and PROCEDURES.”

Section 207. Conduct While Traveling

Persons traveling at government expense are expected to conduct themselves in a manner which will not have any adverse effect on the public’s confidence in the integrity of the government. The Palau National Government accepts no liability for the actions of travelers who violate any law of the country/countries in which they travel.

Travel at government expense should be performed strictly for the purpose or purposes specified in the travel authorization. Travelers shall not use their official travel as an occasion to interfere with an election or to affect the results of an election, to campaign for any candidate for public office, or to coerce any person or political party in reference to any politically related activity. Persons who use or attempt to use government-funded travel outside of Palau for personal benefit or gain will be subject to reimbursing the national government for all or a portion of the amounts expended on such travel. Travelers whose conduct is deemed inappropriate may also be subject

to disciplinary action in accordance with Part 11 of the Public Service System Rules and Regulations.

**PART 3
PER DIEM AND OTHER EXPENSES**

Section 301. Per Diem

301.1 Expenses Covered by Per Diem

Per diem is a daily allowance provided to reimburse travelers for authorized expenses incurred for lodging and meals incurred while on official travel.

301.2 Per Diem Rates at Locations and En route

Per diem rates may vary from location to location on any given trip if multiple destinations are involved. (See Appendix)

While on a straight per diem rate, the traveler earns the per diem rate applicable to the location where the traveler stays overnight. If the traveler does not require lodging because of being on an airplane or other public transportation overnight, or stays somewhere that does not require paid lodging, the traveler will be reimbursed at a flat rate of \$25. 00 per night.

A traveler cannot be reimbursed for more than one time for one night. However, a situation could arise whereby a traveler who is in transit with an early morning arrival may require use of a room for meeting purposes or other official business prior to an evening departure. In this case, the traveler would check into a hotel in the morning after spending the night on an airplane, freshen up, conduct official business throughout the day, and pay for a room for the period of check-in until check-out that same day. The traveler will not be entitled to per diem (per diem will be paid at the rate allowed for the location where the traveler spends the night), but will retain the hotel receipt for reimbursement as a “special expense.” The requirement for special funds for a hotel room while in transit must be noted on the Travel Authorization Form ROP-1020 (Items #9 - 11).

There may be instances where an employee, as part of the cost of a training class, conference, etc. has a room provided. In these situations, the employee may receive a maximum of 45% of the allowable daily per diem (i. e. , no lodging) as promulgated by the ROP Executive Branch.

An example of calculation of a traveler’s per diem follows:

Wed.	1 st	LV	Koror	.....	10:15 am
Thur.	2 nd	ARR	Wash. D.C.	.....	5:15 am
Sat.	4 th	LV	Wash. D. C.	.....	2:00 pm
Sun.	5 th	ARR	Honolulu	.....	1:15 am
Tue.	7 th	LV	Honolulu	.....	2:25 pm

Wed. 8th ARR Koror 7:45 pm

In the preceding, the employee traveled straight through from Koror to Washington, D. C. , i. e. , no overnight stops, and so received only the \$25 flat per diem. Upon arrival, the traveler was charged for hotel lodging from the time he/she checked in at 6 a. m., until noon, then another day's lodging for the night of the same day as check-in.

In order to remove the complication of computing per diem rates by quarter days or by attempting to compute an en-route per diem in addition to daily per diem, and keeping track of changes in days resulting from crossing the International Dateline and changes in times by crossing time zones, all of this is ignored. Per diem is simply paid on the basis of where the traveler paid for lodging or where he/she otherwise spent the normal sleeping hours.

If the per diem rate of Washington, D.C. is \$200 and Honolulu is \$167, then in the example above the per diem is calculated as follows:

	<u>per diem</u>
night #1 - on airplane all night	..... 25
night #2 - lodging in Washington, D.C. *	..... 200
night #3 - lodging in Washington, D.C.	..... 200
night #4 - lodging in Washington, D.C.	..... 200
night #5 - lodging in Washington, D.C.	..... 200
night #6 - lodging in Honolulu	..... 167
night #7 - lodging in Honolulu	..... <u>167</u>
total per diem	..... 1159

* The hotel in this example charged for one "night" from 6 a. m. until 12 noon. Hotel policies vary worldwide. In Australia, for example, hotels begin billing from the moment of check-in. Most U.S. hotels, however, bill on a "nightly" basis, with a noontime check-out. It is wise to inquire ahead of time to learn how hotels where the traveler has reservations will calculate the bill in order to request sufficient funding.

The time of day that a traveler leaves one location and travels to another does not affect the per diem rate; what controls the rate is the location where the traveler spends the night. For travelers leaving Palau, there will be situations when a traveler leaving earlier in the day than another traveler finds that he/she earns no more per-diem than a second traveler leaving later in the day.

For example, a traveler leaving in the morning for Guam and staying overnight in Guam will be paid the same per diem rate as a traveler leaving in the afternoon for Guam and staying overnight in Guam. The only way the early traveler can earn more than the later traveler for that time between when the first and second travelers departed is to go on an Actual Subsistence Expense Status (see Sec. 301.3) and claim for any meals that were purchased during that time.

301.3 Receipt Requirements

The Executive Branch Per Diem Rate Schedule provides for a flat rate of per diem reimbursement for specific locations and general geographic areas. NO RECEIPTS are required.

Evidence of public transportation taken (e. g. , an airline ticket stub) and a signed Trip Report (if required) shall be considered proof that an official trip was taken.

Whatever lodging and meals an employee chooses, the employee is responsible for living in a healthy manner so as to remain in good mental and physical health while conducting official business.

There is nothing in these policies to discourage or prevent travelers from claiming less than the flat per diem rate when an expense claim (i. e. , travel voucher) is submitted after the end of the trip.

The traveler may choose an ALTERNATIVE to the flat per diem rate. A traveler may elect to be placed in an Actual Subsistence Expense at any location, in lieu of the flat per diem rate. In these cases, lodging receipts and itemized meal costs must be submitted with the travel voucher. Itemized meal costs are daily listings of the actual cost (including tips) of each meal (breakfast, lunch, dinner). The Actual Subsistence Expense option must be chosen before the TA is approved, or an amended TA must be completed later.

If this choice is made, enter the statement below in space #11 entitled PER DIEM ALLOWANCE on the Travel Authorization form:

“Actual expense of lodging plus a maximum of 45 % of the established per diem rate per day for meals in [enter name(s) of location(s)]. ”

The traveler may choose Actual Subsistence Expense Status for any or all destinations/locations requiring overnight lodging.

301.4 Executive Branch Per Diem Rates

The Executive Branch has promulgated per diem rates for most destinations. Following are some of the most common destinations for Executive Branch travelers. Any rates not shown here may be gotten by calling the Travel Branch of the National Treasury.

Micronesia:

Commonwealth of the Northern Marianas Is. (Saipan)	115
Federated States of Micronesia	
Kosrae	90
Pohnpei (Ponape)	105
Chuuk (Truk)	124
Yap	90
Guam	150
Republic of the Marshall Islands	
Majuro	113
Kwajalein and other islands	55
Republic of Palau	

Koror (outside consultants, etc.)*	120
Outside Koror: Outer Island (meal allowance)	15

* does not apply to ROPNG employees.

South Pacific

American Samoa	102
Australia (Sydney)	214
Fiji	137
French Polynesia Tahiti, et al.)	199
New Caledonia	164
New Zealand	167
Papua New Guinea	199
Solomon Islands	99
Tonga	87
Tuvalu	58
Western Samoa	110

Western Pacific Rim/Asia

Hong Kong	202
Japan (Tokyo)	258
Korea (Seoul)	153
Philippines (Manila)	122
Singapore	163
Taiwan (Taipei)	262

United States

District of Columbia (Washington, D. C.) metro area	200
Hawaii	
Oahu Island (Honolulu)	167
Hawaii Island (Hilo)	76
Maui	147
Kauai	142
Los Angeles	124
New York City metropolitan area.	200
San Francisco	122
Seattle	103

See Appendix B for a detailed list of approved per diem allowances for other locations or contact the Travel Branch for further information.

301.5 ROPNG Per Diem Rates

This section authorizes a \$15 per night subsistence allowance to be paid to employees on government business that requires an overnight stay(s) within Palau in an area outside their

normal duty station where the work to be performed will be best accomplished by remaining at the job site without returning home. Receipts will not be required.

301.6 Medical Referrals

For medical referrals to medical facilities out of the Republic, standard per diem rates and rules apply to doctors, nurses, health aides, and other personnel who are authorized by the Minister of Health to accompany medical referral patients.

Referral patients and family members accompanying referral patients are not allowed per diem.

301.7 Stipends

Stipends are sometimes paid to students attending school. They are not considered as per diem or any other form of travel expense. These costs are not to be stated on a Travel Authorization. Stipend payments are requested through memorandums and are to be obligated on miscellaneous encumbrance documents (and are normally paid monthly).

Section 302. Other Reimbursable Expenses

There are a number of other allowable and reimbursable expenses in addition to those covered by per diem. Many require receipts in order to allow reimbursement; regardless of receipt requirements, these expenses must be itemized by day on the travel voucher.

302.1 Allowable Expense and Receipt Requirements

ALLOWABLE expenses. receipts required:

Authorized car rental (as approved in advance; item 18 of TA), including CDW insurance.

Air, rail, bus (not municipal), or water transportation paid from travelers own funds.

Baggage handling fees exceeding \$10.

Official telephone calls, telegrams, and facsimile (FAX) charges.

Registration and course fees for conferences, seminars, workshops, short training courses, etc. (as approved in advance; item 18 of TA).

Mailing costs (i. e. , postage, envelopes, boxes, wrapping, tape) to send official correspondence or documents.

Photocopy and printing costs, if copies of documents are for official government business.

Airport departure fees (also called head taxes), in locations where this is paid out-of-pocket; except for Palau departure (see below).

Purchase of foreign currency (dated receipts required, must show rate of conversion and the commission charged).

Other country outside employment fees.

Taxi and other ground transportation fares for traveling to and from residence and airport (etc.), and airport and lodging, and between points of business, for every single incidence costing more than \$10; otherwise, receipts are not required (see section below).

Shipment of materials, books, tools, instruments, etc. required for official business.

Travelers checks fees exceeding \$10.

Other expenses incurred for the benefit of the government in terms of adding to the success of the trip. These expenses will be reviewed by Ministry of Administration officials, and approval/disapproval granted on a case-by-case basis. They must be specified on line 18 of the TA.

ALTERED RECEIPTS WILL NOT BE ACCEPTED FOR REIMBURSEMENT! IF THERE IS AN ERROR IN YOUR RECEIPT, REQUEST THE VENDOR TO AVOID IT AND ISSUE YOU A NEW RECEIPT.

ALLOWABLE expenses, receipts not required:

Parking and toll fees.

Baggage handling fees not exceeding \$10.

Travelers checks fees not exceeding \$10.

Taxis, bus, and subway fares for all business purposes for single incidences not exceeding \$10.

Reimbursement on a mileage basis for use of a private vehicle when authorized on the Travel Authorization.

Palau International Airport departure fee (head tax); no receipt is required on the assumption that a fee was paid upon departure.

SPECIAL ALLOWABLE expenses receipts required (except from the President or Vice President):

A traveler may be called upon to conduct official business in the course of which expenses may

be incurred (such as rental of a meeting place, secretarial service, equipment rental, services of a guide or translator, etc.). These special expenses should be anticipated, noted on the Travel Authorization Form, and approved in advance.

The President, Vice President, Ministers, and certain other officials may from time-to-time be required to entertain officials of other organizations. This is outside of any representation funds the President or Vice President might have available (usually for larger groups in a more formal and official setting). Contingent funds may be allowed to cover the cost of meals, non-alcoholic beverages, hospitality rooms, etc. , for hosting a small contingent if approved in advance by the President.

NOT ALLOWABLE expenses:

Items for personal grooming, comfort, health, or recreation are not allowable. Liability for loss/damages or injuries caused by the traveler to persons or property at any time during the period of travel shall be that of the traveler.

Examples of these unallowable expenses are haircuts and styling, shoeshine, pain relievers, magazines, health spa and fitness rooms, recreation equipment rental, guided tours, gambling bets, toiletries, tips (bellboy, taxi, restaurant, etc.), tobacco products, room service, videotapes or cable TV, massage, alcoholic beverages, theater tickets, and medical bills.

302.2 Lost Receipts

The traveler is responsible for the safekeeping of required receipts, and is therefore generally not able to request reimbursement for expenses for which he/she no longer has (or never acquired) receipts.

However, in extenuating circumstances causing receipts to be destroyed or stolen, the traveler may submit an affidavit stating the item(s) of expense claimed, the amount, the date, and extenuating circumstances. The Minister of Administration or designee will make a determination as to whether a reimbursement is allowable on a case-by-case basis.

Section 303. Expenses Paid Directly By The ROPNG

There are certain travel expenses that are usually paid directly to a vendor by the National Treasury; the traveler neither pays the bill nor files for reimbursement on a travel voucher.

303.1 Commercial Carriers and Use of a GTR

The Executive Branch usually pays a commercial carrier or a travel agent directly for airline or ship fares and presents the tickets to the traveler before departure. Provided the Travel Branch receives a completed TA at least five (5) working days prior to departure, a Government Transportation Request (GTR) will be the means through which tickets are obtained from

commercial sources for officially authorized travel.

Exceptions to use of a GTR may be made for employees of embassies, consulates, and liaison or medical referral offices.

Refunds or MCO's for unused GTR's (or any portion thereof) are to be reimbursed only to the ROPNG and not to the traveler!

The government policy is to arrange for the most economical means of transportation. If less than "most economical" is not available at the time travel is required, the Travel Branch may arrange for more expensive travel.

303.2 Hotel Deposits

At times conferences, workshops, seminars, short training courses, or other types of meetings are held at specific hotels or other lodgings that have set aside a block of rooms for the participants, often at special room rates. In order to guarantee the special rate and/or room reservation, these hotels often require a deposit a specific time in advance of the first night of the lodging. The traveler may request (on a Travel Authorization form) that the Division of Finance and Accounting issue a check payable to the hotel.

The traveler, in the interest of expediency, may use a personal credit card, check, bank draft, money order, etc. to guarantee a room. If the conference, workshop, etc. is subsequently cancelled or moved to another location in insufficient time for the traveler to prevent the hotel from assessing the charge anyway, this may be requested as an extra cost reimbursement on the travel voucher.

303.3 Conference Fees

If a traveler is to attend a conference, seminar, workshop, or short training course that requires a registration or course fee, a request may be made on line 18 of the TA to have a check issued to whomever the payee may be. Instructions as to amounts due and the payee must be on supporting documentation that accompanies the TA. This procedure is permissible if the fee must be paid more than one week prior to the due date of the fee. Note that a TA must be prepared and approved well in advance in order to process the paperwork to accomplish this.

However, the preferred method is to advance the amount of the fee to the traveler, along with the per diem advance, and have the traveler take care of paying the fee either by mail or by paying upon arrival at the conference, seminar, etc. A receipt must be acquired and submitted with the travel voucher.

Section 304. Use of Credit Cards

304.1 Personal Credit Cards

All allowable expenses may be charged to a traveler's personal credit card. However, the credit card charge slip will not substitute for an actual receipt when a receipt is required. Charge card slips are not descriptive enough to give all the facts needed to judge whether or not an expense is allowable or not.

304.2 No ROPNG Credit Cards Allowed

The ROPNG will not permit credit cards of any kind (e. g. , VISA, Mastercharge, American Express, Diners Club) to be issued in the name of the Republic of Palau or any of the National Government's organizational units. Employees shall not name the ROPNG as having joint liability for any credit cards in their names.

Section 305. Layovers and Indirect Routes

305.1 Allowability of Layovers

When an employee chooses to interrupt by layover travel by a direct route and does not conduct official business, the extra expense normally is not reimbursable. It is not considered an emergency if you delay because your baggage does not arrive on schedule. Extra expenses are allowed only when travel is interrupted and delayed due to severe weather, equipment failure, or other circumstance beyond the control of the traveler. Per diem will not be allowed for travelers on personal leave. If any extra travel time is taken for personal reasons, that extra time is chargeable to leave and the extra expense must be borne by the traveler.

It is recognized that uninterrupted travel time from many points to and from the Republic may require 24 or more hours of elapsed travel time. This continuous travel time may be detrimental to the mental and physical health of an employee and in turn have an adverse effect on job performance. In all cases where elapsed travel time from point of origin to the Republic of Palau, or vice versa, exceeds 24 hours, a layover (overnight stop) is permitted at any point more than 12 hours beyond the time of departure.

Elapsed travel time is measured by the actual number of hours from the time that the traveler leaves his/her lodging (e. g. , home, hotel) to the time that the traveler arrives at the new lodging for the night.

305.2 Indirect Routes

When an employee travels by an indirect route, the extra expense, if any, is normally not reimbursable. Exceptions are made where it is demonstrated that it was in the best interest of the ROPNG or the traveler's health or safety to take the indirect route.

Examples of "best interest" are:

avoidance of weather conditions which might have caused the traveler to become

significantly delayed at a point of travel

avoidance of an area that has an immediate health epidemic such as cholera

avoidance of a dangerous situation such as an armed takeover of a foreign government

avoidance of potential terrorist activities (according to official warnings)

Note that indirect routes usually take more time, and any extra hours must be reflected in a personal leave adjustment if this extra time was not judged “best interest.” (ROP Personnel Rules and Regulations currently require that all personal leave in excess of three days must be applied for and approved in advance.)

Section 306. Household Effects Shipments

306.1 Policy

When directed, an employee is reimbursed or a shipper paid directly for shipment of household goods and personal effects from a permanent residence outside of Palau to Palau, back to a permanent residence at termination of contract, or to a duty assignment outside of Palau. Storage of household effects is also an allowable government expense under authorized conditions. Insurance of household effects while being shipped is not included unless specifically stated as a term and condition of the contract.

The situations when these expenses are authorized are:

1. Public Service System employees recruited or transferred beyond normal commuting distances from their place of permanent residence for work or extended training outside the Republic and on their return.
2. Exempt employees, either appointed or contractual, are allowed shipment of household effects at ROPNG expense both to the Republic and back, and outside the Republic and back, provided all terms of contracts or other employment agreements regarding this have been met
3. Exempt employees are allowed temporary storage if negotiated in a contract agreement, and subject to the restrictions contained in these travel policies and procedures.

The number of pounds of household goods and personal effects that may be shipped or stored at ROPNG expense is determined by number of dependents and other conditions, as described in the following sections 306.2 and 306.3, and in the standard employment contract. In the event of differences between these travel policies and the Employee contract, the terms and conditions of the contract shall prevail.

Requests for shipment and storage of household effects must be authorized on a Travel Authorization.

HHE includes:

- * household furnishings, equipment and appliances, furniture, clothing, bicycles, toys and games, personal computers, books and magazines, cookware and kitchen utensils, bedding, and similar property
- * professional books, materials, and tools to be used in conjunction with the job for which the employee was hired

HHE does not include:

- * firearms or ammunition
- * drugs or drug paraphernalia
- * liquors, wines, beer or other alcoholic beverages
- * property which is intended for resale or disposal rather than for use by the employee or members of the family
- * automobiles, motorcycles, and similar motor vehicles; boats and jet skis; boat motors; airplanes; house trailers and camper trailers; pets, wild animals, and livestock; plants; building materials
- * property belonging to any persons other than the employee or his/her dependents named in the contract
- * explosives or inflammables such as dynamite, fireworks, matches, lighter or cleaning fluids, or photo flash bulbs
- * excess, or “stockpiles” of paper or canned food or any other items that the household would not normally have on hand
- * any items that are illegal to be in possession of or illegal to be transported through or out of the country of hire and/or into the Republic of Palau

Household effects are subject to inspection by ROPNG Customs personnel as well as Division of Property and Supply personnel. Any violations of these regulations regarding HHE not allowed to be shipped or stored will, at a minimum, result in the employee being liable for the prorated share of the cost of the shipment, based on net weight of the unallowable items; legal sanctions are also possible.

306.2 Surface Shipment Allowances

Household goods and personal effects to be shipped by surface transportation are authorized as follows:

1. 3000 pounds net weight or 500 cu. ft. for those employees with dependents who reside with them at their duty posts. This applies to newly appointed personnel coming to Palau, terminated employees returning to their point of recruitment, and employees transferred to duty stations outside of Palau.
2. 1500 pounds net weight or 250 cu. ft. for those employees without dependents residing with them at their duty posts. This applies to newly appointed personnel coming to Palau, terminated employees returning to their point of recruitment, and employees transferred to duty stations outside of Palau.
3. Employees mentioned in items 1 and 2 above may be allowed up to an additional 500 pounds net weight or 80 cu. ft. for the shipment of professional books or materials, or tools or instruments, to be used in conjunction with their official duties, both to and from their duty post.

306.3 Air Parcel Post Allowances

Air parcel post shipments of HHE are authorized as follows:

1. 300 pounds gross weight for:
 - a. those employees with dependents who reside with them at their duty posts. This applies to newly appointed personnel coming to Palau, terminated employees returning to their point of recruitment, and employees transferred to duty stations outside of Palau.
 - b. employees sent for extended training where the training period exceeds 90 days. This includes shipment of professional books or materials, or tools or instruments, to be used in conjunction with their training, both to and from their duty post.
2. 150 pounds gross weight for those employees without dependents residing with them at their duty posts. This applies to newly appointed personnel coming to Palau, terminated employees returning to their point of recruitment, and employees transferred to duty stations outside of Palau.

306.4 Storage Allowances

Storage of HHE is authorized as follows:

1. The ROPNG will pay the cost of temporary storage of the household effects awaiting shipment to the duty post and upon their return shipment to the point of recruitment. Temporary storage means not to exceed 60 days.
2. The ROPNG will not pay the cost of non-temporary storage of HHE. All HHE owned but not shipped from either the point of hire or the duty post are the responsibility of the employee to dispose of as he/she sees fit.

306.5 Trade-offs Allowed

The employee and the authorizing official may agree to a trade-off whereas an allowance for air freight may be granted. The conditions of this are that the surface shipment may be substituted in its entirety for air freight in its place and the amount of air freight allowance in dollars may not exceed the estimated cost of the surface freight. A combination of surface freight and air freight is not allowed.

For example, if an employee has an allowance of 3,000 pounds net surface freight, and it is determined that it would cost \$1,950 for shipping, the air freight authorization becomes “not to exceed \$1,950”.

In the event that the ROPNG cannot readily determine the shipping costs or cannot verify an estimate provided by the traveler, an alternative method of allowing the surface freight for air freight trade-off shall be to allow one pound air freight for every four pounds of surface freight. Employees allowed 3,000 pounds surface freight are allowed 750 pounds air freight instead; employees allowed 1,500 pounds surface freight are allowed 375 pounds air freight instead.

306.6 Packing and Preparation of HHE for Shipment

The employee must bear the cost of materials and labor for packing, wrapping, and otherwise preparing air parcel post packages.

The ROPNG will provide sufficient packing materials (e. g. , boxes and cartons, strapping tape) for shipment of HHE from Palau back to the point of recruitment. The employee is responsible for packing and wrapping his/her own HHE.

The ROPNG will be responsible for picking up and delivering surface freight and air freight to the shipping companies or airlines in Palau.

The employee, at the point of recruitment, or at an embassy, consulate or liaison office, or other duty station outside of Palau, will contact or be contacted by the ROPNG Bureau of National Treasury, Division of Property and Supply for instructions about shipping arrangements. It is expected that a contracted carrier will be the firm providing the pick-up and shipping services.

Section 307. Repatriation

Repatriation to point of hire is a standard aspect of most contracts for employees recruited from outside Palau. Oftentimes an employee who has completed his/her term of contract does not wish to return to the place of recruitment outside of Palau.

307.1 Repatriation to Other Than Point of Hire

Some employees choose to be repatriated to a point other than the point of hire. In these situations, the employee must make this known to his/her supervisor in sufficient time before the TA is prepared.

The policy of the Executive Branch is that employees may be repatriated to a location other than the recruitment point as long as the cost of transportation, per diem, and shipping does not exceed what it would have cost the government to repatriate them to the point of hire. Payments for costs of repatriation are made directly to the airlines and shipping companies. Thus, where costs of transportation and shipping are less than the costs the traveler would have incurred to the point of hire, in no case will a cash payment of the balance accrue to the employee. Per diem is restricted to a maximum of one day if overnight travel is involved.

307.2 Restrictions

Repatriation upon completion of a contract must take place within 30 days after the contract has ended. If an employee decides not to leave Palau within 30 days, he/she forfeits any repatriation benefits.

Section 308. Contract Employee Home Leave

Every two years, employees ending an employment contract and beginning a new one are eligible for home leave. Although most personnel services contracts are limited to one year, an employee must complete a second one-year contract before being eligible for home leave.

Per diem is allowed for the employee only, i.e., excluding dependents. Per diem is restricted to a maximum of two days, one day each for going and returning, if overnight travel is involved.

Home leave means that between contracts, or no later than ninety (90) days into a following contract, the employee and dependents (as listed in the employee's contract) may travel to the point of hire (or other destination; see below).

Eligible employees are entitled to:

Air fare: allowance of an amount equal to the cost of returning an employee (and dependents, as applicable) to the location of hire, then back to the point of employment (usually Palau). If the employee chooses not to return to the point of hire, a GTR will be issued in an amount not to exceed the airfare amount that the employee (and dependents) would have been granted had he/she actually returned to the point of hire (See Sec. 307.)

Per diem: the amount allowed to the point of hire in accordance with Sections 301.2 and 307. Per diem is limited to only the amount the employee is entitled to for en-route travel to the point of hire and return. No per diem is paid for the intervening days.

Air parcel post: from the point of hire or other destination, the employee is allowed to ship back to his/her point of employment (usually Palau) the amount of air parcel post allowed under Section 306.3 .

The employee is not allowed any additional surface freight or air freight of household effects.

PART 4 TRAVEL ADVANCES

Section 401. Reasons For Travel Advances

The ROPNG Executive Branch recognizes the high cost of traveling outside of the Republic, and that many employees do not have credit cards or cannot otherwise afford to pay their own per diem out-of-pocket. Therefore when requested and approved travel advances are authorized.

Advances are allowable to consultants and others traveling on an Executive Branch Travel Authorization if the former have contracts having terms and conditions calling for the Government to provide travel advances, and the latter sign promissory notes acceptable to the Director of the Bureau of National Treasury; such promissory notes shall guarantee full repayment of any travel advances in the event a travel voucher, i.e., expense claim, is not filed, or in the event that there is a calculated balance due the Government upon filing of an expense claim.

Section 402. Travel Advance Policies

Travel advances made pursuant to requests for such advances are considered to be in the nature of a loan to the traveler to help cover authorized expenses while traveling on official business. The traveler is personally responsible to pay back the full amount of the advance within 30 days after completion of the travel for which the advance was requested. The repayment may be made by:

- (a) applying all, or whatever part may be required, of the amount due the traveler reimbursement for expenses incurred during such travel; or
- (b) cash payment by the traveler; or
- (c) any combination of (a) and (b) as may be required to liquidate the advance; or
- (d) failing (a), (b), or (c) above, the Government may make payroll deductions from regular employees

In the case of employees on termination of employment (appointment or contract) status, the full per diem (100%) based upon the maximum travel time allowed the employee and dependents to return to the point of hire will be paid as “final” with no travel voucher required to be submitted.

In the case of consultants or others traveling on ROPNG travel advances which are allowed as part of their contractual agreement, per diem may be considered a direct charge to the accountable “org”, and no travel voucher is required to be submitted.

Travel advances cannot be based upon stipends, transfer allowances, honorariums, or any other basis other than stated in the preceding items.

Travelers who are delinquent in submitting a voucher(s) to account for an advance(s) under the authority of a different Travel Authorization(s) may be denied any further advances. If payroll deductions or other repayment schedules have been established to the satisfaction of the Director, Bureau of National Treasury, another advance may be allowed.

An “Application and Account For Advances of Funds,” when signed by the traveler, is an authorization for payroll deduction. This form must be signed by employee travelers before an advance is granted (see Section 403.1). The “remarks” section at the bottom of the form states:

“Signature of applicant above authorizes collection of the amount of this advance by payroll deduction if travel voucher is not submitted within 30 days after completion of this travel . . .”.

A travel advance request must be received by the Travel Branch at least five working days prior to the departure date in order for a traveler to be assured of an advance. Advance requests received later will be processed as soon as possible; when it becomes known that an advance check cannot be issued before the traveler’s departure date, the Division of Finance and Accounting will try to contact the traveler or TA requestor to give this information.

402.1 Travel Outside of Palau

The advance is limited to a maximum of 90% of the estimated per diem and other expenses shown on the Travel Authorization. Employees being repatriated at the end of an employment contract, and non-employees such as consultants entitled to per diem as a part of a contractual or other written agreement are allowed 100% advance per diem upon request.

402.2 Travel Within Palau

Upon written request, 100% advance of subsistence allowance will be provided. A travel voucher must be submitted as proof that the trip was performed.

Section 403. Travel Advance Procedures

403.1 Initial Travel Advance

All employee travelers will be required to sign an “Application and Account For Advance of Funds” prior to receiving a travel advance. Failure to sign the form or otherwise authorize the Payroll Branch to sign for the traveler will prevent an advance check from being issued. The Travel Branch will fill out the form, taking the information from the TA. The traveler will then sign the form.

Instructions for completing this form follow. See Appendix A (A. 2) for an example of a completed form.

<u>Item</u>			
1. Account No.			Enter the fund and general ledger travel advance account number.
2. Name			Name of traveler as shown on the TA. Also, after the name, enter the employee’s payroll number (e.g., SSN).
3. (Department or. . .)			Any identifying description that informs the reader where the employee is employed. A position title is acceptable, provided it is not a common one used elsewhere in another ROPNG organization.
4. (Bureau, Division. . .)			Enter the next highest organizational unit under which the employee is employed. If lower than bureau level within a ministry, enter the bureau title also.
5. . . . authorization No. . . .			Enter the TA number and the TA date.
6. Mail check to			Enter the mailing address of the traveler, or if the check is to be picked up enter “hold for traveler to pick up”.
7. (Date)			The date the traveler signs the application for advance form.
(Signature of applicant)			Signature of traveler.

8. Approved			Enter the date the official approved the advance and the signature of the approving officer (type the name also).
9. (Title)			Title of the approving officer.
10. Balance due . . .			If the traveler owes money to the ROPNG due to a previous travel advance(s) that has not been cleared, enter that amount due.
11. Amount herein applied . . .	Enter 90% of the estimated per diem and other expenses, or the amount the traveler specifically requests, whichever is less.		
12. Total			Subtract the amount in item 10 from the amount in item 11 (above) to calculate this total. This is the amount to be advanced (or no advance, if a negative figure).
13. (Appropriation to be . . .)	Enter the account number (i. e. , Org#) shown on the TA.		

The Travel Branch is responsible for preparing the check request for submission to the Accounts Payable Branch. A copy of the Travel Advance Form will accompany the Accounts Payable Voucher.

The Travel Branch retains the Application and Account For Advance of Funds forms, as part of its record for accounting for each Travel Authorization and travel advance.

The Travel Branch is also responsible for notifying the Payroll Branch when a travel voucher is past due and/or money is due the National Government by the traveler for all or portions of past advances, so that payroll deductions may be set up.

403.2 Additional Travel Advance

After receipt of the 90% advance, or lesser amount if requested, the traveler may receive an additional advance only if the travel is extended or the estimated per diem and other expenses prove to be substantially understated.

In either of the above situations, an amended TA is prepared in accordance with Section 205, and another Application and Account For Advance of Funds is completed. If the traveler is already gone on the trip, the form(s) will be retained for his/her signature upon return.

Also, if the traveler is already traveling on the trip authorized by the TA before it is known that the trip has been extended or the original advance was understated, the proper embassy, consulate or liaison office will be notified and the Bureau of National Treasury will make arrangements for the additional advance to be paid by the foreign office. The foreign office making any such advance will communicate such actions to the Division of Finance and Accounting immediately, and send copies of travel advance checks issued.

Section 404. Repayments and Reimbursements

The travel advance policies (Sec. 402) direct that a traveler must take action to repay a travel advance within 30 days after completion of the travel. After the 30 day period, travel advances not repaid are referred to as overdrawn.

Affected employees will be sent a reminder giving them the opportunity to pay in full or make payment through payroll allotment. If a travel advance remains outstanding after one month of notice, it will automatically be deducted from the employee's paycheck on a bi-weekly basis until the whole amount is paid in full.

If the approved travel voucher's calculations show that an additional amount is due to the traveler, the travel advance is applied against the reimbursement request and a check is issued for the additional amount due.

See Section 604 entitled "Balances Due To The Traveler" and Section 605 entitled "Balances Due To The ROPNG" for additional information.

PART 5 GOVERNMENT TRANSPORTATION REQUESTS (GTRs)

Section 501. Use and Restrictions of GTRs

A Government Transportation Request (GTR) is the usual means through which tickets are obtained from commercial sources such as public transportation companies or travel agencies (Sec. 303.1).

If the traveler is unable to submit a Travel Authorization in time for a GTR to be processed, the traveler is authorized to purchase a ticket at his/her own expense, and request reimbursement on the travel voucher after the end of the trip. The traveler is responsible for following the rules of most economical means of travel. If the traveler purchases a ticket that costs more than what would have been authorized by the GTR, the traveler must pay the difference in cost.

The ROPNG GTR shall not be used for other than officially authorized transportation for the

benefit of the ROPNG. These requests will be issued by the Travel Branch only for the transportation of persons and/or specified passenger transportation service consistent with proper travel authority. Transportation requests shall ordinarily be used to obtain all official passenger transportation when the amount involved is \$50.00 or more.

Travel Branch employees or their supervisors are the only ROPNG officials authorized to handle GTRs. GTRs shall not be carried by the traveler except in emergency situations and with the permission of the Travel Branch.

Through fares, special fares, excursion fares and other reduced rate round trip fares should be utilized for official travel when it can be determined prior to the commencement of a trip that any such type of service represents practical and economical use of funds.

GTRs should be drawn only when it is known or can be reasonably anticipated that such tickets will be required or utilized.

When a traveler is obligated to make several stops to conduct official business, a through ticket with stopover privileges usually can be utilized at a savings to the Government, requiring only one GTR to be issued.

GTRs shall not be used for any transportation costs other than authorized on the Travel Authorization.

Section 502. Instructions For Completion of GTR Forms

In instances when all of the spaces are not required for the services being procured, horizontal lines should be drawn through the spaces that are not utilized. When the request is issued for a combination of classes of transportation, specific information as to respective carriers and services authorized must be shown in detail in the "via" space or on the reverse of the request, to preclude any ambiguity.

In any instances in which the available space on the request form is inadequate for the insertion of all of the necessary information, the space on the reverse of the request should be utilized for continuation purposes.

The GTR is also designated for utilization in the procurement of chartered or contract transportation services.

The Government Transportation Request consists of a set of two cards. The light yellow card is the ticket agent's copy and the white copy is the ROPNG's file copy.

For an example of specific entries to be made on the GTR, see the sample completed GTR in Appendix A (A.3). Very few people will ever have occasion to prepare a GTR, or even see one, as this form is almost exclusively used as a transaction between the Travel Branch and the ticket agent.

Section 503. Spoiled or Canceled GTRs

All GTRs that are spoiled in preparation or before transmittal to the travel agent, or canceled for any reason, or prepared for issuance but unused, shall be endorsed "CANCELED" across the face and immediately placed in the Travel Branch copy file.

Section 504. Lost or Stolen GTRs

The Travel Branch shall establish appropriate safeguards to protect the ROPNG against the improper or unauthorized use of GTRs. Any Travel Branch employee or other person having custody of GTRs is responsible for their safety and is accountable for any amounts which the ROPNG may be required to pay by reason of such documents being improperly used through fault or negligence of the custodian.

The procedure for handling lost or stolen GTRs is:

- A. When a GTR is lost or stolen, the Travel Branch shall promptly notify in writing the Director, Bureau of National Treasury, with a copy to the Chief, Division of Finance and Accounting. The message should contain a statement of the known facts about the disappearance.
- B. The lost or stolen GTR must be promptly reported to all local carriers with a full description of the document, along with a request that it not be honored.
- C. Once reported lost or stolen, a GTR is not to be used if subsequently found. Instead, when found it is to be turned over to the Travel Branch, who shall mark the document as "CANCELED" and then filed. The carriers will be notified that the lost GTR has been found.
- D. Carriers which have lost or misplaced GTRs which have been honored for services may bill for such charge on a separate invoice, and accompanied by a statement of the facts and circumstances leading to the disappearance.
- E. If an original GTR which has been certified as lost is subsequently located by a carrier, it shall be promptly returned to the Travel Branch.

Section 505. Refunds and Credits To Be Turned Over To ROPNG

If the traveler has an airline ticket purchased for him/her with a GTR, and the traveler subsequently changes his/her travel route and/or destination resulting in a lower total ticket price than the maximum authorized by the GTR, a refund is due to the ROPNG. This applies to unused ticket coupons and Miscellaneous Charge Orders (MCO) issued by a travel agency or directly by an airline company.

For example, a traveler has a ticket written from Point A to Point B to Point C to Point D. While

at Point B, the traveler finds out that a meeting scheduled at Point C has been canceled. The traveler goes to the airline company or travel agency that issued the original ticket and has the ticket rewritten so that the flight is direct (i.e., no voluntary layovers) from Point B to Point D. In this instance the ticket from Point B to Point D is less expensive than a ticket from Point B to Point C to Point D. Therefore the airline issues a Miscellaneous Charge Order, which is a coupon that can be applied against other travel fares or excess baggage costs, etc. This MCO is then turned in to the ROPNG, not used by the traveler for unauthorized travel expenses.

To summarize, any MCO's issued in conjunction with an airline ticket purchased with a GTR, or any flight coupons purchased with a GTR and not used, shall be returned to the Travel Branch. The Travel Branch will then return all MCO coupons or unused flight coupons for credit by the appropriate travel agency or airline.

PART 6 EXPENSE CLAIMS

Section 601. Use of Travel Vouchers

A Travel Voucher, TV-1012, is required to be submitted when funds for per diem and other expenses have been authorized on a Travel Authorization, whether or not a travel advance was received in connection with said travel. The only exceptions not requiring Travel Vouchers to be submitted are when a Travel Authorization authorizes an inpatient expense allowance only (for inpatients on medical referral), when a terminated employee is returned home to his/her point of hire, and when a consultant or other non-employee is due the per diem as part of a contractual agreement.

The traveler is responsible for preparing and submitting a completed Travel Voucher within 30 days after completion of official travel. In the event a Travel Voucher is not received when due, without good and sufficient cause for delay, the Government may suspend issuance of any further travel authorizations to that individual until such time as a travel voucher is filed and additional amounts due the ROPNG are paid or payroll allotments are in effect. See also Sec. 402(A) & (F)

The traveler must submit with the travel voucher a report in each instance which:

- (a) travel is finally terminated short of the destination to which a transportation request was drawn;
- (b) any portion of a transportation ticket is not used; or
- (c) purposes for which the travel was authorized are not performed or where planned tasks are not accomplished.

Such report shall set forth all the facts and circumstances and transmit therewith any unused tickets or coupons. Travelers are not authorized to receive funds for unfinished service or services performed which are of a different character from those originally specified on the TA.

Failure of travelers to comply with the foregoing and thus protect properly the interests of the Republic of Palau may subject them to responsibility for any resulting losses to the ROPNG.

The original Travel Authorization is to be submitted with the Travel Voucher.

Section 602. Instructions For Preparing A Travel Voucher

The numbered items of the Travel Voucher (TV-1012) are to be completed as shown below. The items to be completed by the Travel Branch are so noted. See Appendix A (A.4.1) for an example of the first side of a properly completed Travel Voucher.

Item			
1. DEPARTMENT. . .			Use up to three lines. Example: Division of Patrol; Bureau of Public Safety; Ministry of Justice.
2. TYPE OF TRAVEL			Mark an "x" in the applicable box. If not applicable, leave blank.
3. VOUCHER NO.			To be completed by the Travel Branch.
4. SCHEDULE NO.			Leave blank.
5. TRAVELER (PAYEE)			
a. NAME			Name of traveler as shown on the TA.
b. SOCIAL SECURITY			If the traveler has both Palauan and U. S. or other SSN, use the Palauan number.
c. MAILING ADDRESS			Local residents without post office boxes are to give the state and hamlet.
d. OFFICE PHONE NO.			If none, give number where message may be left.
e. PRESENT DUTY STA.			Place of work, not residence.
f. RESIDENCE			If in Palau, give state.

6. PERIOD OF TRAVEL			Give actual dates of travel.
7. TRAVEL AUTHORIZATION			
a. NUMBER(S)			Do not file a voucher for more than one TA, i.e., ignore the plural designation (the “s”) on the form.
b. DATE(S)			Date of TA (one date only).
8. TRAVEL ADVANCE			
a. Outstanding			Amount of money advanced to the traveler before the trip began.
b. Amount to be applied			Amount of this travel voucher (from line 17b).
c. Amount due Gov’t.			If balance of line “a” minus line “b” is positive, put that figure here.
d. Balance outstanding			If balance of line “a” minus line “b” is negative, put that figure here.
9. CASH PAYMENT RECEIPT			
a. DATE RECEIVED			This is the date the traveler is issued the travel advance.
b. AMOUNT RECEIVED			Amount of advance.
c. PAYEE’S SIGNATURE			Traveler’s signature to verify that the amount above was received.
10. CHECK NO.			The ROPNG check number that was issued to the traveler.
11. PAID BY			National Treasury

12. GOV'T TRANSPORTATION		Show GTR number or transportation, fi.e.[sic], airline ticket number, if paid in cash by traveler or ROPNG; show each GTR number if dependents also traveled on the Travel Authorization.
a. AGENT'S VALUATION		The amount the transportation carrier has charged for each ticket.
b. ISSUING CARRIER		Initials - to be completed by Travel Branch, if the traveler does not know.
c. MODE, CLASS OF SERV.		Refer to ticket if unsure.
d. DATE ISSUED		Self-explanatory
e. & f. POINTS OF TRAVEL		Self-explanatory
13. TRAVELER SIGN HERE		The traveler certifies that the voucher is true and correct, etc.
14. APPROVING OFFICIAL		Self-explanatory
15. LAST PRECEDING VOUCHER		
a. VOUCHER NO.		To be completed by Travel Branch.
b. MONTH & YEAR		To be completed by Travel Branch.
16. THIS VOUCHER IS CERT. . .		Signature of the Chief, Division of Finance and Accounting or his/her designee
17. FOR FINANCE OFFICE . . .		Leave blank (to be completed by Travel Branch).
18. ACCT. CLASSIFICATION		To be completed by Travel Branch.

The reverse side of the Travel Voucher is entitled Schedule of Expenses and Amounts Claimed. There are instructions to the traveler on the form, as well as the statement that "unlisted items are self-explanatory". If the traveler would like further guidance, see the sample completed form in

Appendix A (A. 4. 2).

Section 603. Supporting Documents

The following documents must be attached to each travel voucher:

1. The original Travel Authorization.
2. Any unused transportation tickets.
3. The ticket stubs (e.g., coupon copies of airline Passenger Ticket and Baggage Check).
4. All items requiring receipts (see Sections 301.3 and 302.1).
5. A written statement explaining lost receipts (re Sec. 302.2).
6. A Trip Report as required (see Part 7).

Sec. 604. Balances Due To The Traveler

If an approved Travel Voucher shows that the amount of expenses claimed for reimbursement exceeds the amount of the travel advance, there is an amount due to the traveler. The traveler may choose either to be reimbursed or to have the balance credited to his/her personal travel account to be applied against amounts due the ROPNG on other travel claims, or to be applied against future travel.

All Travel Vouchers reimbursements will be made by check from the Bureau of National Treasury.

An employee having an amount due to him/her will normally be paid within 30 days after submission of the Travel Voucher. The Treasury Division will notify the employee when the check is ready to be picked up (or mailed at the employee's request).

Section 605. Balances Due To The ROPNG

After a travel voucher is submitted, the amount due the traveler as reimbursement for expenses is applied against the amount of the advance. If a balance due to the Government remains, this is due and payable immediately. Further, if a travel voucher is not submitted at all, the employee is liable for the full amount of the advance.

The following subsections describe how repayments are to be made.

605.1 Payments To Accompany Travel Voucher

When a traveler completes a travel voucher and believes that the reimbursable expenses are less than the advance, a check (money order, etc.) payable to the Palau National Treasury should accompany the travel voucher.

As a practical matter, however, a traveler does not necessarily know the amount owed when a travel voucher is submitted, due to subsequent per diem and other expenses calculations and

audit done by the Travel Branch. In these cases, after the travel voucher has been completed and approved, the Travel Branch will send a copy to the traveler, along with a note stating what is the balance due. The traveler must then make payment at the Bureau of National Treasury. If paying in person, the traveler should show the copy of the travel voucher to the cashier.

605.2 Payroll Deductions

If an employee traveler is unable to come up with enough money to pay the overdrawn amount, payroll deductions will be made (see Section 404 also).

Deductions from the employee's pay shall be made at a rate that provides for repayment of the advance in the least amount of time. However, deductions that exceed twenty-five percent (25%) of the employee's net pay may not be made without the employee's consent except in the event that the employee is terminated prior to full repayment. In the case of termination prior to full repayment of the amount advanced, deductions may exceed 25%.

If the employee does not initiate steps to make the payroll deductions, by talking to Travel Branch and Payroll Branch personnel, the payroll deduction will be done automatically. This will be done on the first payroll following the payroll period during which the travel voucher was due and not submitted or a copy of the signed travel voucher was presented to the traveler, with an amount due to the ROPNG.

PART 7 TRIP REPORT

Section 701. Trip Report

In order to better justify and be accountable for travel expenditures, travelers must complete a Trip Report after completion of their travel. A copy of this report must be submitted along with the travel voucher (expense claim); thus it has the same due date as the expense claim.

The original of the Trip Report is to be filed with the head (or designee) of the organization funding the travel, and a copy is to be provided to the President's Office in care of the Chief of Staff.

701.1 Trip Report Contents

A Trip Report must at a minimum contain the following information:

1. Destination
 - a. Which person(s) was visited, from what organization.
 - b. Or what training course, conference, seminar, was attended, sponsored by what organization, and who was (were) the main lecturers, speakers, etc.

2. Purpose

- a. What topics were discussed or taught.
- b. What conclusions or decisions were reached, if any.

3. Benefits/Accomplishments

What did the ROPNG gain from the trip? This could be either something that was accomplished such as making a presentation to a legislative body, signing an agreement, or bringing back information that is of specific or general use to others in the ROPNG. Or this could be training that resulted in the upgrading of employee skills so that the employee is better able to perform his/her job. Or possibly nothing was accomplished (although this was not intended prior to the trip).

A sample of a completed trip report is provided in Appendix A. 5.

701.2 Failure To File A Trip Report

Failure to file a required Trip Report constitutes grounds for denial of any further travel and may result in withholding of additional money due the traveler as calculated from a Travel Voucher.

It is expected that employees view Trip Reports as a management information tool, including providing information to the public and to internal and external auditors.

It is further expected that employees will share what they have learned, with fellow employees as well as their supervisor(s), by providing copies of trip reports.

701.3 Trip Report Filing Exemptions

The President, Vice President, and all Ministers are exempt from filing trip reports, at their discretion. Further, if a trip by any employee involves confidential information such as having to do with criminal justice, an abbreviated trip report may be filed simply stating that the nature of the business conducted is confidential and should not be disclosed (at this time).

Employees being recruited or repatriated are exempt from filing trip reports, as are employees who travel on home leave (see Section 308), patients on medical referral, and consultants and other non-employees who by contract or other request accomplish something on behalf of the ROPNG and report their findings, give recommendations, etc. in lieu of trip reports.

Employees whose travel is entirely within the Republic of Palau are exempt from filing a trip report unless specifically required to do so by their supervisor. They need only submit a completed travel voucher for approval and certification.

APPENDIX A

A.5 SAMPLE TRIP REPORT

Traveler: Employee X
Travel Authorization No. : T00075
Trip Beginning Date: 12/02/91
Trip Ending Date: 12/05/91

I arrived in Honolulu, Hawaii on December 2, 1991. The purpose of my trip was to interview the three top finalists who submitted proposals for consulting services.

On Monday morning I met with Mr. X of ABC company, a management consulting firm. Monday afternoon I met with Mr. Y of DEF company, a public accounting firm. On Tuesday morning I met with Mr. Z of GHI company, a public accounting firm with a large management consulting division. At each meeting, the firm's proposal was reviewed, including personnel, time schedule, and proposed fee structure. The specific accounting system needs of the republic were also discussed.

On Tuesday afternoon I reviewed my notes from my meetings with each firm, and decided which firm seemed to be best able meet our needs. The firm I selected was GHI.

Wednesday morning I met with Mr. Z of GHI and together we drafted a consulting services contract, which I brought to Palau. A final contract should be processed very quickly.

The trip accelerated the consultant selection process considerably. The trip also provided a means of personal contact in order to better evaluate the firms.

The contractual services should produce a product that will provide the affected states with a means to better financial management.

Submitted by: _____
(employee signature)

Date: _____

Approved by: _____
(organization head or other as required)

Date: _____